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Budget classification and rules of procedure...

[Fort Wayne]

1916

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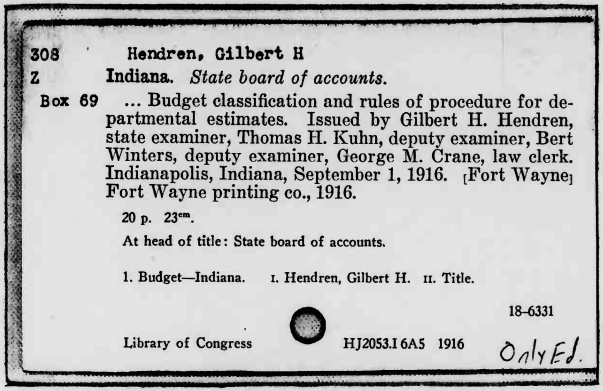

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# State Board of Accounts

## Budget Classifications and Rules of Procedure for Departmental Estimates

**Issued by**
**GILBERT H. HENDREN**
**State Examiner**

# State Board of Accounts

## Budget Classification and Rules of Procedure for Departmental Estimates


**Issued by**
**GILBERT H. HENDREN**
**State Examiner**

**THOMAS H. KUHN,**
*Deputy Examiner.*

**BERT WINTERS,**
*Deputy Examiner.*

**GEORGE M. CRANE,**
*Law Clerk.*



INDIANAPOLIS, INDIANA, SEPTEMBER 1, 1916.

Fort Wayne Printing Co., Contractors for
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1916

## STANDARD ACCOUNT TITLES.

A. "Personal Service."
C. "Supplies,"
D. "Materials,"
E. "Equipment,"
F. "Contract and Open Order Service,"
G. "Additions and Betterments,"
H. "Fixed Charges and Contributions,"
I. "Rotary Funds,"
J. "Recapitulation,"
K. "Departmental Report of Revenues and Expenditures,"
Y. "Auditor's Report of Revenues,"
Z. "Auditor's Report of Expenditures."

## DEFINITIONS OF STANDARD ACCOUNT TITLES.

### Personal Service.

All expenditures for services of a personal character consisting of acts of certain persons performed by reason of contract (express or implied), or because of an official relation placing persons under the continuous direction and control of another employe or officer.

### Supplies.

Supplies are articles which can be used but once, or which, after being used once, show a material change in, or appreciable impairment of their physical condition.

### Materials.

Materials are articles and substances in a natural or manufactured state entering into the construction or repair of any building, highway, apparatus, machinery or other equipment.

### Equipment.

Equipment includes all apparatus, machinery, vehicles, tools, instruments, furniture, fittings and other articles which can be used over and over again without material change in or an appreciable impairment of their physical condition.



9 March, 1920 - C. R. W.



### Contract and Open Order Service.

Contract and Open Order Service includes all expenditures for services other than personal whether it be the acts of individuals, companies, etc., who have by contract (express or implied) or otherwise undertaken to render service to the State.

### Additions and Betterments (Capital Outlay.)

This title means permanent investments—capital expenditures for lands, structural and non-structural improvements to lands represented at the completion of the transaction by an asset. Land and its improvement represent either the ownership in fee or the enjoyment under lease of real estate. A distinction of vital importance arises here, in that in the former case the valuable life of the expenditure is co-terminous with the life of the improvement, while in the latter it is limited to a term of years either more or less than life.

### Fixed Charges and Contributions.

(Defined by classifications.)

### Rotary Funds.

All expenditures from appropriations made for such purposes as "Central Warehouse" and "Manufacturing and Sales Funds" of the revolving funds where there is always the original value of the appropriation either in cash or its equivalent.

## PERSONAL SERVICE.

(Standard account title.)

Definition of its classifications.

### A. 1. SALARIES.

All expenditures which are personal in character including the salaries of regular or temporary employes where on a semi-monthly, monthly or annual basis and appearing on a payroll of regular form.

### A. 2. WAGES, REGULAR AND TEMPORARY.

All expenditures which are personal in character including the wages and pay of regular or temporary employes, measured by the time employed on a per diem basis, and appearing on a payroll of regular form. This is also the "Day Rate" method which groups several workmen in a body and pays each one a certain sum for a certain number of hours, the amount depending upon the skill called for and upon labor conditions.

### A. 3. UNCLASSIFIED.

All expenditures for services which are personal in character not appearing upon the payrolls of regular form. This classification includes special service fees under contract or open order or otherwise, such as special counsel for the Attorney General's department, etc., and all work not paid on a salary or "Day Rate" basis, services and allowances combined when settled as one sum and services including equipment when the compensation for furnishing equipment is included as one in the rate of pay.

## SUPPLIES.

(Standard account title.)

Definition of its classifications.

### C. 1. FOOD SUPPLIES.

Food forms a natural group. It is unnecessary to list the articles chargeable to accounts for food supplies. All articles of food for human beings are to be included in this sub-division.





HOWEVER, UNDER NO CIRCUMSTANCES SHALL ANY SPIRITUOUS LIQUORS BE INCLUDED UNDER FOOD SUPPLIES. Only a few departments are called upon to furnish food for employes, patients or inmates. The sub-classification for Food Supplies, however, is not limited to these departments. Administration departments having supper bills should have an account for Food Supplies, to which these supper bills should be charged.

### C. 2. FORAGE AND VETERINARY SUPPLIES.

Forage and Veterinary Supplies will include all food articles of whatever nature used for live stock and animals belonging to the state, or to institutions supported by legislative appropriation, and all materials and veterinary supplies used in the treatment of their ills. The word "Forage" is used in its full dictionary meaning and covers the food of fish, squirrels, pigs, sheep and zoölogical specimens as fully as it covers the food of horses and cattle.

### C. 3. FUEL SUPPLIES.

Fuel supplies naturally include all substances, such as coal, wood and oil, used for cooking, heating and generating power. The only fuel item which is separated from this naturalclassification and which is not to be charged to fuel accounts is gasoline or other fuel used in motor vehicles. This separation is made because it is important to make separate appropriations for the operation of automobiles.

### C. 4. OFFICE SUPPLIES.

Office Supplies will include all articles necessary to the proper operation of an office, except articles properly classified as "Equipment." The sub-classification "Office Supplies" is again divided into

(a) Postage,
(b) Other office supplies.

All stationery and printing that is not supplied by the public printer (Bureau of Printing), will be classified as office supplies.

It may seem illogical to include all stationery under supplies in view of the fact that many articles of stationery are durable and last for years, but practically no stationery is purchased by

the departments except blank forms for emergency use, articles not obtainable from Bureau of Printing and small articles for transient use, so it is not considered advisable to separate stationery into Equipment and Supplies.

Office Supplies will include very few items. A typewriter is emphatically not an office supply but office equipment. A ribbon which is used upon a typewriter is an office supply. In most instances appropriations for Office Supplies consist only of an amount sufficient to pay for towel supplies, ice water, postage and stationery for emergency.

### C. 5. MEDICAL AND SURGICAL SUPPLIES.

Medical and Surgical Supplies consist chiefly of medicines, bandages and other little articles that are used once in the treatment of, or operation upon, a patient and then thrown away. This heading will not include any instrument or other equipment used in or around a hospital. Articles which have been misnamed in the past as Surgical Supplies are included under the heading Medical and Surgical Equipment. Medical and Surgical Supplies include all whiskey, wines, alcohol or other spirituous liquors. Spirituous liquors must not be charged to a food supply account. Supplies used in the laboratories of hospitals are properly chargeable to Medical and Surgical Supplies accounts, but no article which can be used over and over again without material impairment of its physical condition should be charged to this account. Appropriations for such articles shall be made under Medical and Surgical Equipment accounts.

### C. 6. LAUNDRY, CLEANING AND DISINFECTING SUPPLIES.

Laundry, Cleaning and Disinfecting Supplies will include all soap, soda, starch, blueing, scouring powders, cleaning preparations, carbolic acid, deodorants and disinfectants used in the laundry or anywhere for laundry, cleaning and disinfecting purposes. Departments should be careful not to charge any equipment to this account. The brush which is used for scrubbing is not classified under Supplies. It is part of the Equipment. The laundry basket is not to be classified as Supplies; it is equipment. Appropriations for such equipment will be made under the Equipment accounts.



### C. 7. REFRIGERATING SUPPLIES.

Refrigerating Supplies are to include all ice, ammonia, salt and other articles of similar character used for refrigerating purposes. No tool, implement or other piece of equipment is included under this heading. Such tools, implements, and other equipment are chargeable to General Plant Equipment.

It should be kept in mind that all ice is not to be classified as Refrigerating Supplies. The ice used for cooling water in the office serves the same purpose, but is so insignificant in amount that it could not be well set up in account by itself; therefore, it is classified properly as an office supply.

### C. 8. EDUCATIONAL AND RECREATIONAL SUPPLIES.

Educational and Recreational Supplies are to consist of all articles of transient use in schools, playgrounds and recreation centers, provided that the articles can be either used but once, or if used more than once, will show a material change in their condition. Great care should be exercised in observing the rule which separates Educational and Recreational Supplies from Educational and Recreational Equipment. The Equipment account will include all articles which have a degree of permanency which permits of repeated use without material impairment of their physical condition.

### C. 9. AGRICULTURAL AND BOTANICAL SUPPLIES.

Agricultural and Botanical Supplies will consist of seeds, bulbs, young plants, fertilizers, etc., used for farm, park or public grounds, but will not include any tools or implements used in planting or cultivating such plants.

### C. 10. MOTOR VEHICLE SUPPLIES.

Motor Vehicle Supplies will consist chiefly of gasoline or such other fuel as is used in the operation of an automobile. It will include lubricating oils and other articles which can be used but once, or which will show a material change in their condition if used more than once. Departmental heads MUST NOT charge to this account the cost of any automobile appurtenances, such as lamps, carburetors, magnetos, horns, robes, etc. These articles are positively and emphatically equipment and not supplies

and they must be classified as Motor Vehicle Equipment. Appropriation for such equipment will be made under the Motor Vehicle Equipment accounts. The tank for generating lights on an automobile is equipment. The carbide used in the tank is a supply.

### C. 11. GENERAL PLANT SUPPLIES.

General Plant Supplies will embrace all articles not otherwise classified, used in any plant, no matter what the plant may be. No articles classifiable in any of the preceding classifications should be included under the heading of General Plant Supplies, except in cases where no appropriation exists for the proper classification and when special exceptions are made. This classification is intended to cover only those things which have not been classified elsewhere.

The small incidental supplies necessary in the operation of stationary engines, machine shops, carpenter shops and in the operation of any plant, are to be included under the heading General Plant Supplies However, no articles or materials such as nails, screws, nuts, bolts, pipe fittings, lumber or other articles used for making repairs, are to be classified under this heading.

## D. MATERIALS.

(Standard account titles.)

Definition of its classification.

Materials will include every article of every nature used in construction or repair of property. A nail or a screw is material just as certainly as the heavy steel beams that are used for the reconstruction of a building. Paint is a material and not a supply. Road oil is a material and not a supply. Paint and road oils are used as materials for making things. Paint is one of the materials for making a house. It is not one of the supplies for operating a house, or for using the equipment therein. Road oil is a material for making a road. Some of it is very light and volatile, but that does not change its character as materials.

The only exception in classifying materials as Materials is in the case of dry goods which are purchased in bulk by departments but cut up and used for departmental purposes. Strictly speaking, a bolt of cloth is material, but when this material is immediately transformed by departmental labor into sheets for the bed, it is more convenient to classify it as the thing which it is to become, namely, Equipment. However, a bolt of cloth bought by the same department, for instance the Reformatory, and used for the purpose of making goods for sale, must be classed as Materials.



There are three sub-classifications of Materials, as follows:

D. 1. Highway Materials,
D. 2. Building Materials,
D. 3. General Plant Materials.

Money is appropriated for the repair of highways is classified under Highway Materials.

Money is appropriated for repairs to public buildings and offices is classified under Building Materials.

Money appropriated for Materials other than those classified under the two preceding classifications is included in the General Plant Materials Accounts.

## E. EQUIPMENT.

(Standard account title.)

Definition of its classifications.

### E. 1. OFFICE EQUIPMENT.

Office Equipment will consist of every article of furniture and equipment necessary in an office not chargeable under Office Supplies and should be charged to Equipment account.

Office Equipment accounts are to cover the cost of typewriters, adding machines, desks, tables, chairs, letter presses, racks, carpets, rugs, filing cases, mimeographs, etc.

### E. 2. HOUSEHOLD EQUIPMENT.

Household Equipment accounts are intended for the hospital and institutions maintained by the State. Household Equipment includes all furniture, such as chairs, desks, tables, rugs, carpets, bureaus, dressers, bedsteads, bedding, bed linens, towels, stoves, cooking utensils, table ware and other dining room furniture and equipment for institutions, such as the Prison North, Reformatory, Benevolent institutions, etc.

The word "Household" is intended to cover not only the residential and dormitory end of the hospital, but the wards and patients' bed rooms. This classification does not include any tool, instrument or other equipment used by physicians and surgeons in operating upon or treating patients. It is advisable to separate such equipment from Household equipment of a hospital. Appropriations for such articles are made in Medical and Surgical Equipment accounts.

### E. 3. MEDICAL AND SURGICAL EQUIPMENT.

Medical and Surgical Equipment includes all instruments, operating tables and other equipment to be used in operating upon or in the treatment of patients. It does not include beds, bedding or other household equipment in the wards or sick rooms.

### E. 4. LIVE STOCK.

Live Stock includes all horses, cattle and all zoological specimens purchaseable out of state funds.

### E. 5. MOTORLESS VEHICLES AND EQUIPMENT.

Motorless Vehicles and Equipment includes all vehicles of whatever character which are not self-propelled. All horse-drawn trucks, wagons, buggies, carriages, carts, land carts, etc., are to be included under this heading, with the exception of fire apparatus, which is the principal part of the plant and classed as General Plant Equipment.

### E. 6. MOTOR VEHICLES AND EQUIPMENT.

Motor Vehicles and Equipment will include all automobiles motorcycles and other self-propelled vehicles, with the exception of motor fire apparatus, which would be classed as General Plant Equipment.

### E. 7. WEARING APPAREL.

Wearing apparel will include all clothing or other apparel to be worn upon the body by patients, inmates or employes of state institutions or employes in any department to be equipped by the state with clothing. It will include boots, all parts of uniforms, such as buttons and all shields and badges.



### E. 8. EDUCATIONAL AND RECREATIONAL.

Educational and Recreational Equipment will include all gymnasium apparatus, school equipment used in play grounds, school or recreation centers. It will not include any power plant, plumbing station or shop connected with any recreation center, as such will be included under General Plant Equipment.

### E. 9. GENERAL PLANT EQUIPMENT.

General Plant Equipment will include all equipment not otherwise classified. In some cases it will include practically all the equipment of the department.

## F. CONTRACT AND OPEN ORDER SERVICE.

(Standard account title.)

Definition of its classification.

### F. 1. GENERAL REPAIRS.

All expenditures for materials, parts, labor and other things under Contract and Open Order Service for repairs caused by wear and tear, waste, loss and breakage. Motor vehicle rep irs is a separate classification. Also extensive repairs included and defined under "Additions and Betterments."

### F. 2. MOTOR VEHICLE REPAIRS.

This includes repairs to automobiles, auto trucks, motorcycles and motorboats. It should not be confused with motor vehicle supplies or equipment.

### F. 3. WATER.

All expenditures under Contract and Open Order Service for water used for fire protection, sanitation, irrigation, and all other except drinking purposes.

### F. 4. LIGHT, HEAT AND POWER.

All expenditures for services other than personal, the purpose of which is to supply light, heat and power. There is no connection here between the supplies and materials necessary for light, heat and power production.

Light, heat and power is sub-classified as follows:

(a) Lighting grounds.
(b) Lighting buildings,
(c) Lighting Capitol dome,
(d) Power,
(e) Heat.

## F. 5. JANITORIAL SERVICE.

All expenditures for contractual cleaning, washing windows, etc.

Do not confuse this classification with regularly employed janitors whose services are personal and appear on a payroll of regular form.

## F. 6. TRANSPORTATION.

All expenditures for service other than personal, the purpose of which is to carry persons or things from place to place by land, air or water. This is sub-classified as follows:

(a) Hire of horse and vehicle with driver,
(b) Hire of horse and vehicle without driver,
(c) Storage of motor vehicles,
(d) Storage of motorless vehicles,
(e) Shoeing and boarding horses,
(f) Veterinary services,
(g) Hire of automobiles,
(h) Expressage, freight and deliveries,
(i) Traveling expenses,

(1) Railroad, traction and steamship fares.
(2) Stateroom, chair car or sleeper.
(3) Meals.
(4) Hotels.
(5) Street car.
(6) Cab or bus.
(7) Livery.
(8) Telegraph.
(9) Telephone.
(10) Stenographer.
(11) Express.
(12) Postage.



(13) Office Rent.
(14) Witness fees.
(15) Maintenance of witnesses.
(16) Serving subpoenas.

## F. 7. COMMUNICATION.

All expenditures for services other than personal the purpose of which is to transmit messages from place to place by telephone, telegraph, cable, wireless and messenger. Its sub-divisions are:

(a) Telegraph.
(b) Telephone.
(c) Cable and messenger service.

## F. 8. CONTINGENCIES.

All expenditures personal in character or otherwise that cannot be foreseen at the time of making the budget. Sums expended from the contingency accounts must be allocated to one of the standard account titles and so classified.

## F. 9. GENERAL PLANT SERVICE.

All expenditures for services other than personal that are not allocable to any of the preceding classifications or sub-classifications of the standard account title.

## H. FIXED CHARGES AND CONTRIBUTIONS.

(Standard account title.)

Definition of its classifications.

(6) Rent.
(7) Insurance.
(8) Contributions.

### H. 6. RENT.

All expenditures for rooms, quarters, space, grounds, etc., used for the conduct of the state's business.

### H. 7. INSURANCE.

Premium on personal indemnity bonds where paid by the state and premium on insurance held by the state against fire, tornado, etc., losses.

### H. 8. CONTRIBUTIONS.

All expenditures that are of a contributory nature such as memorials, expositions, railroad maps, legislative histories, centennials, membership dues, damage claims, death claims, gratuities, etc.

## G. ADDITIONS AND BETTERMENTS.

(Standard account title.)

Definitions of its classifications.

### G. 1. LANDS.

All expenditures for the legal title to land and for leaseholds and interest in lands as purchase price.

### G. 2. STRUCTURES AND PARTS.

All expenditures for buildings erected for the purpose of housing people, animals or property of any kind; things or parts of things, built or installed, alterations for continuing use of shelter-



NOTE: Matter following "ROTARY FUNDS," page 15, has no connection therewith. Definition of "ROTARY FUNDS" appears at page 3, this pamphlet. No office, department of state or institution will make any classification under "ROTARY FUNDS" until so advised by the State Board of Accounts.

INTENTIONAL SECOND EXPOSURE

## H. FIXED CHARGES AND CONTRIBUTIONS.

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ing, supporting, storing or protecting persons, animals and property; all expenditures directly allocable to additions and betterments; actual additions to property such as new buildings, new engines and tools which did not exist before or additions to articles of this class already existing. Necessary expenditures to restore to normal working efficiency any property purchased in a depreciated condition. Alterations to capital assets which result in an increase of capacity or a reduction of expense, or both.

### G. 3. NON-STRUCTURAL IMPROVEMENTS TO LANDS.

All expenditures for alteration of lands such as fences, stone walls, roads, walks, drives, drainage, tunnels, grading, landscape and all ornamental and commemorative structures.

## ROTARY FUNDS.

Obviously, there should be some distinction between the heavy, permanent machinery of a plant and the little things consumed from day to day in the operation of that machinery. It is not only logical but necessary to make a distinction between the principal and absolutely necessary essential equipment of a plant and the fuel, oil, waste and other articles incidental to operation. The only distinguishing line is that laid down in the rule to the effect that supplies are articles which can be used only once, or when used more than once, show a material impairment of their physical condition, or in other words, become so changed by a single use that they are unfit to be put back into stock.

A lead pencil can be used more than once, but cannot be used at all without physical impairment of its condition. It falls naturally under the classification of Supplies. A typewriter can be used many times and then put back into stock. In fact, frequently typewriters are used for trial before being sold. On the other hand, a typewriter ribbon cannot be used without an immediate, perceptible impairment of its physical condition.

By keeping the definition of Supplies in mind there should never by any difficulty in placing all articles where they belong. The rule adopted in the Budget gives a definite meaning to "Supplies" and includes in this meaning everything except little things of transient use which are supplemental to equipment but

which have not a degree of permanency sufficiently to justify their classification as Equipment.

Any state official or employe who is in doubt concerning the proper classification of a thing to be purchased, can secure a ruling by applying to the State Board of Accounts.

**Form A. Personal Service—Salaries.**

Titles of positions must be written in the first column, the amounts received during two preceding years should be placed in second and third columns; the amount asked for ensuing year in fourth column. When an increase is asked for in the salary of one person, for the ensuing year, title of said position should be on separate line. For example, assume that the head of a Bureau, Board, Commission, Department or Institution has six clerks at $900 each, and wishes to promote one of these clerks to $1,050 and to add another clerk at $900. In such case he should not simply request six clerks at $900 each, and an additional clerk at $1,050 but should show on one line, five clerks at $900 indicating in columns 2 and 3 that same amount asked for has formerly been received by said five clerks, showing that there is no change. One clerk should be entered on separate line showing in columns 2 and 3 that $900 had been received in previous years and $1,050 entered in column 4, thus showing a request for an increase of $150 per year for this clerk. The additional clerk at $900 would be entered on a separate line, Column 2 and 3 showing that no compensation was received during preceding years, indicating conclusively that one new clerk is being asked for.

Follow this plan also where decreases and dropped positions are intended.

It is important to remember that in no case can a line item be used for more than one incumbent except when no change is proposed. Wherever there is the slightest change from existing conditions every position affected by this change must appear in a line by itself.

If the schedule shows 15 clerks at $900 and it is proposed to make changes in five of these positions the 10 undisturbed positions may be carried in a single line, but there must be a separate line for each of the five other positions in which changes are to be made. This must be done always no matter how many new positions are requested at the same rate and same title. Even if five clerks at the same rate are to be dropped five lines must be used.



**Form B. Personal Service—Wages.**

This form shall be used where compensation for services performed is on a daily basis; give title of position, number of days, rate and amount; your expenditures for preceding years. Use separate lines where rate and title are different. The columnar captions of this form are self explanatory. The Bureaus, Boards, Commissions, Departments or Institutions will fill in complete to column headed "Recommended by Legislative Committee."

**Form BB. Personal Service—Unclassified.**

This form shall be used where the service is of a personal character but cannot be allocated to Salaries or Wages classifications. Give the purpose in space provided and make request based on a unit of cost also the rate per unit. Existing conditions must be shown with expenditures for the preceding years and a comparison in columns provided for same.

Refer to the definition for Unclassified Service before filling out this sheet.

**Form C. Supplies.**

The Standard Account is defined in the fore part of this pamphlet. The several kinds of items comprehended by each classification shall be set forth on separate lines. For example, Classification No. 1. Food Supplies, should show items such as canned goods, fresh meats, etc., specific kinds, quantities, etc. Similarly, Classification No. 3. Fuel Supplies shall show on separate lines such items as anthracite coal, wood, stovewood, etc., by specific kinds, quantities, etc.

Articles of trivial cost to the amount of $100.00 may be lumped together on one line and called "Not specified." In such cases it will not be possible to give the unit cost.

**Form D. Materials.**

The procedure in filling in Form D Materials—will be in strict accordance with the rule for filling in Form C.—Supplies.

**Form E. Equipment.**

The procedure in filling in Form E Equipment—will be in strict accordance with the rule for filling in Form C.—Supplies.

**Form F. Contract and Open Order Service.**

The ruling on this Form is the same as on Forms C, D, and E, and the estimate prepared in like manner. For your guidance a definition of the standard account is found elsewhere in this pamphlet, also its classifications. Give the unit of measure in all cases including repairs except where the items are trivial repairs when they may be lumped. The unit of measure is ofttimes the thing repaired as repairs to desk, the unit of measure would be "Desk." Repairs to pavement, repainting, repairs to roof, walls or flooring, or whenever possible the unit should be the square foot or square yard of area to be repaired.

Under Contract and Open Service "Motor Vehicle Repairs" and "Water Service" are self explanatory. Light, Heat and Power, the fourth classification of this account is sub-classified into five parts. Be careful to request on separate lines amounts needed for each of these sub-classifications. The definition disposes of the fifth classification. You will have little, if anything under this classification. The sub-divisions of the sixth classification "Transportation" are deemed self-explanatory except (e) and (f). "Shoeing and Boarding Horses" and "Veterinary Services" must be classified under "Transportation" where service is purchased for horses engaged in transporting persons or things from place to place. In all other cases "Veterinary Service" shall be classified as personal Service B B Unclassified.

Under classification "Communication" you will please furnish the names and titles of individuals having telephone service.

**Form G. Addition and Betterments.**

(Capital Outlay.)

On this form you will give information requested by the columnar captions, dealing first with land purchased—"Structures and Parts" and "Non-structural Improvements to Lands." It is not thought necessary to instruct further with reference to this Form. See definition. Fill in carefully the descriptions and answer fully all questions appearing on this Form.

Capital outlay or expenditures for "Additions and Betterments" result in the acquisition of capital assets or fixed property. All accounting practice and procedure rules set this up as fixed assets and shows same on a proper "Balance Sheet Assets."



Great care should be exercised in preparing this Form so that we may have the information available next year that is essential to the adoption of "Balance Sheet."

Fixed property consists of land and improvement.

Building and Structures—Plant, machinery and fixed tools, movable equipment and furniture and fixtures.

**Form H. Fixed Charges and Contributions.**

All rent requests must be entered on this sheet as it is classified as a fixed charge. Insurance is also a fixed charge and will be placed in column headed "Insurance." This will include all classes of insurance. Other columns on this sheet are not for use of departments.

**Form I. Rotary Funds.**

(See definition of Rotary Funds.)

**Form J. Recapitulation.**

This form is used for several purposes. A general summary of departmental requests—a line for each code number to show allowances for 19— and requested for 191—, and to make a comparison between requests and allowances. In making out this form Bureaus, Boards, Commissions, Departments and Institutions will fill in only that part of the form preceding the column headed "Recommended by Visiting Committee."

**Form K.**

While not an estimate sheet this form is of very great importance and the information requested thereon is co-ordinately essential for budgetary purposes with that requested on Forms A to J inclusive. Boards, Bureaus, Commissions, Departments and Institutions will fill in and return with Estimate forms to the Governor.

**Forms Y and Z are for the State Auditor's use only.**

Two styles of forms are provided for use in preparation of your estimates—one for personal service and the other for services other than personal. Use a separate blank form for each office or main function. In some cases a separate blank form will have

to be used for each classification but in most cases two or more classifications may be grouped on a single sheet. Set forth at top of sheet on lines provided for same, name of office and main function.

The term "year" as used in the Budget means fiscal year unless otherwise specified.

The law provides that "it shall be the duty of every state institution, office, board, bureau, society, commission or other organization which receives an appropriation from the state, to furnish to the Governor of the State of Indiana, within six days after each general election in November, such information in relation to the management, control, receipts, expenditures and needs of such state institution, office, board, bureau, society, commission or other organization as such governor may require and in such form as said governor may prescribe and to furnish plans and reliable estimates for all improvements for which appropriations are to be requested from the next succeeding general assembly of said state." (Burn's R. S. 1916 Sec. 9166.)

## ADDITIONAL INFORMATION REQUIRED.

In addition to the information called for on the forms, Bureaus, Boards, Commissions, Departments and Institutions are requested to furnish a complete statement concerning the reasons for every salary increase requested, and also concerning each new position requested.

The statement concerning each salary increase requested should give fully the duties to be performed by the person for whom the increase is asked, whether or not the position is entirely subordinate, or if it entails supervision over the work of others. If the position is of a supervisory nature, the statement should show the number of employes supervised, their titles and general duties. Every reason for the proposed increase should be stated.

A full explanation should be made in every case of a request for new force. Departments should show why present force is inadequate, if such is the case.

Bureau, Board, Commission, Department and Institution heads are requested to be careful in use of the forms submitted as the supply is limited However, in case other sheets are necessary, they may be obtained by applying to the State Board of Accounts.

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END OF
TITLE